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**Title, Citation:**

**Washington v. Confederated Tribes 447 U.S. 134 (1980)**

**Facts:**

R: Washington " sought to compel Indian retailers to collect both taxes with respect to sales of cigarettes to non-Indians, and the latter tax with respect to sales of other goods as well. In addition, the State sought to apply its motor vehicle excise tax and mobile home, camper, and trailer taxes -- which are imposed for the privilege of using the covered vehicles in the State -- to vehicles owned by the Tribes or their members and used both on and off the reservation. Finally, the State took steps to assume civil and criminal jurisdiction over the affected reservations."(134)

P: Tribes "sought declaratory and injunctive relief against enforcement of the state sales and cigarette taxes, and in particular against the State's seizure of untaxed cigarettes destined for delivery to the reservations, contending that those taxes could not lawfully be applied to tribal cigarette sales. In addition, the Tribes challenged the State's efforts to apply its vehicle excise taxes to Indian-owned vehicles, and asserted that the State's assumption of jurisdiction was invalid."(134)

**Issue:**

Multiple: 1. Can the state assume criminal and/or civil jurisdiction on reservation land? 2. Can the state levy a preemptive tax on goods and income in Indian country? 3. Can the state impose a tax on motor vehicles used on and off the reservation? 4. Can the state impose record-keeping on a tribe?

**Holding:**

1 Sometimes. 2. Yes, dependent on the circumstance, as can the tribe. 3. No. 4. Yes

**Majority Reasoning Rule White:**

1. "The Tribes' attack on the official seizure of cigarettes bound for the reservations also triggers the three-judge requirement of § 2281." (Pp. [447 U. S. 145](#)-149.) "The District Court erred in holding that the State's assumption of civil and criminal jurisdiction over the Makah and Lummi Reservations was unlawful." *Washington v. Yakima Indian Nation*, [439 U. S. 463](#), controlling. P. [447 U. S. 164](#).
2. Origin of product/taxable goods (cigarettes), and if nonmembers purchase. "The Indian Commerce Clause does not, of its own force, automatically bar all state taxation"(157
3. "The motor vehicle and mobile home, camper, and trailer taxes cannot properly be imposed upon vehicles owned by the Tribes or their members and used both on and off the reservations". *Moe, supra*. Pp. [447 U. S. 162](#)-164.
4. "Washington does not infringe the right of reservation Indians to make their own laws and be ruled by them merely because the result of imposing taxes will be to deprive the Tribes of revenues which they currently are receiving." Pp. [447 U. S. 154](#)-(157). "The Indian Commerce Clause does not, of its own force, automatically bar all state taxation of matters significantly touching the political and economic interests of the Tribes."(157)

#### **Majority Reasoning Application**

Mixed results therefore application. Generally reduced sovereignty via record-keeping, state taxes, judicial authority; but recognition of independence for excl. tribal issues.

#### **Dissent: Partial**

Rehnquist=Inconsistency in Indian taxation 'doctrine', Stewart=Taxation-tribal over state superiority, Brennan/Marshall=Sovereign Taxation

#### **Additional Notes**

WA: Slade Gorton would run and win for senate; around time of Boldt decision.